

**City of San Diego**

***CITYWIDE RISK ASSESSMENT AND  
INTERNAL AUDIT WORK PLAN***

***FISCAL YEAR 2008***

***January 2008***

**Internal Audit  
Eduardo Luna, CIA, CGFM, Internal Auditor**



## THE CITY OF SAN DIEGO

February 6, 2008

Honorable Mayor and Audit Committee Members  
City of San Diego  
202 C Street  
San Diego, CA 92101

Transmitted herewith is Internal Audit's Citywide Risk Assessment and Work Plan for the remainder of Fiscal Year 2008. This report will be presented to the Audit Committee at its next available 2008 meeting. The Internal Audit staff members that participated in the preparation of this report are Kyle Elser and Danielle Knighten.

We would like to thank the many City and Agency staff members that provided input for this risk assessment. All of their valuable time and efforts spent on providing us information is greatly appreciated.

Respectfully submitted,

Eduardo Luna  
Internal Auditor

cc: Honorable City Council Members  
Jay M. Goldstone, Chief Operating Officer  
Andrea Tevlin, Independent Budget Analyst  
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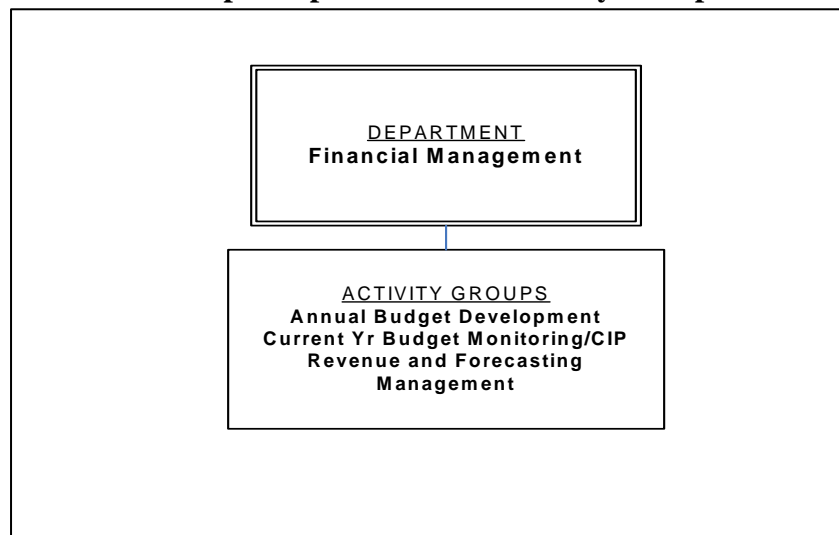
## INTRODUCTION

Generally Accepted Government Auditing Standards and the Institute of Internal Auditors' Standards require the chief audit executive to establish a risk-based approach to determine the priorities for internal audit activities. The Internal Auditor's Office has completed a Citywide Risk Assessment as a means to help identify, measure, and prioritize the City's potential audits based on the level of risk to the City. The results of the completed Citywide Risk Assessment was utilized in preparing Internal Audit's work plan for the remainder of Fiscal Year 2008, and it will be used during the development of the Fiscal Year 2009 Annual Audit Work Plan that will be prepared in June 2008. When a City Activity Group is selected to be audited, we will perform a more in depth risk assessment to ensure our audit procedures cover the areas of highest risk for that Activity Group.

## CITYWIDE RISK ASSESSMENT

To develop the risk assessment model, we reviewed the Institute of Internal Auditors' recommended procedures as well as risk assessment models used by other government entities such as the Cities of San Jose, CA, Austin, TX, and Denver, CO. The first step in creating the City's risk assessment model was to define the audit universe. The audit universe is a listing of all of the City's significant Auditable Units (all of the City's potential audits that could be performed). We created a list of City Departments and significant City Agencies and their primary Activity Groups as the Auditable Units. To accomplish this we utilized the City's FY08 proposed budget data and the component unit information in the FY04 financial statements. One Department may have many Activity Groups as in the example shown below in Exhibit 1. To the extent possible, risk was assessed at the "Activity Group" level.

### EXHIBIT 1 Sample Department and Activity Groups



The next step in creating the risk assessment model was to identify and rank the major risks associated with each of the City's significant Auditable Units (Activity Groups). To achieve this, a management questionnaire was developed, which measured a variety of "risk factors" (**See Attachment A – Management Questionnaire**).

Risk assessment is a process of systematically scoring (or rating) the relative impact of a variety of "risk factors". A risk factor is an observable or measurable indicator of conditions or events that could adversely affect the organization. Risk factors can measure inherent risks (such as a large organizational structure) or organizational vulnerability (such as inadequate internal controls). The questionnaire that was developed and used had nine measurable risk factors as follows:

- Number of budgeted full time employees (FTEs)
- Budgeted expenditures
- Budgeted revenue
- Annual value of other citywide transactions the group is responsible for in addition to their budgeted expenditures and revenue (e.g. Payroll Section reviews citywide payroll payments of approx \$650 million annually)
- Liquidity and negotiability of assets (Level of cash and assets easily converted to cash handled by the department)
- Complexity of transactions
- Compliance with laws and regulations (Level of potential loss due to regulatory sanctions or penalties)
- Public exposure and interest
- Quality of internal controls

A questionnaire was completed by management for each of the City's Auditable Units to determine a risk score of 0 (low), 3 (medium low), 5 (medium), 7 (medium high), or 9 (high) for each of the nine risk factors listed above. Internal Audit staff reviewed the questionnaires, and adjusted some scores based on professional judgment. Also, weights were assigned to each factor based on relative importance as determined by input from Internal Audit staff (**See Attachment B – Calculation of Weights Used for Risk Factors**).

The final step in completing the Citywide Risk Assessment was to calculate the total risk score for each Auditable Unit (list of the potential audits) in order of highest risk score to the lowest by tabulating the information gathered from the questionnaires and applying the weights assigned to the risk factors (**See Attachment C – Citywide Risk Assessment**). We calculated the overall risk score for each Activity Group, by stratifying the resulting rating in descending order by tenths, and identifying the top 30 percent (or those ranking 10, 9, or 8) as High Risk. The next 40 percent (ranking 7, 6, 5, 4) were identified as Medium Risk, and the bottom 30 percent (score of 3, 2 or 1) or risk scores were ranked as Low Risk.

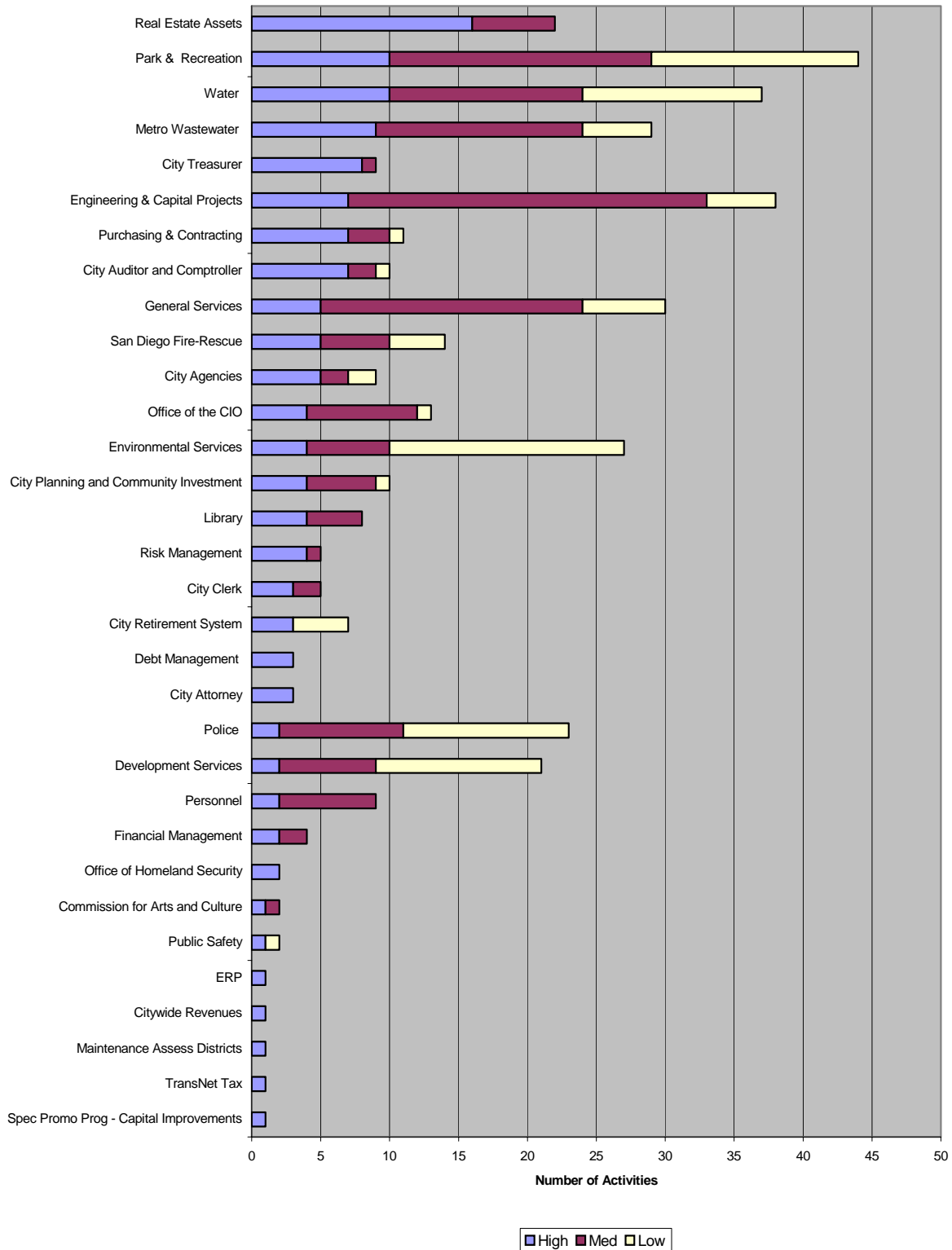
## **INTERPRETING THE RISK ASSESSMENT RESULTS**

The weighted scores for nine risk factors were tabulated for each significant Departmental Activity Group identified in the Citywide Risk Assessment – Attachment C, and analyzed in the Exhibits that follow. The Departments and Activity Groups with a high risk score merely indicates that the services they provide or the functions they are responsible for are by nature a high risk activity because of such factors as having a large amount of expenditures and revenues, having a high level of liquid assets such as cash, management’s assessment of the control environment, or a high degree of public interest. A high risk score merely indicates that if something were to go wrong within that Activity Group, it could have a greater impact to the City than a lower risk Activity Group. A high risk score does not mean that an activity is being managed ineffectively or indicate whether adequate internal controls are in place and functioning as intended. The overall results identify the activities with the highest risk factors that may warrant and benefit from additional management action or Internal Audit services.

The following graph (Exhibit 2) shows the City Departments with the greatest number of High Risk Activity Groups based the Citywide Risk Assessment data - Attachment C.

## EXHIBIT 2

Activity Risk Levels By Department



The following table (Exhibit 3) shows the City Departments and their number of Activity Groups by Risk Level based on the Citywide Risk Assessment data - Attachment C.

### EXHIBIT 3

#### City Departments / Activity Groups by Risk Level

Department Title	Activity Groups by Risk Level			Total Number of Activity Groups
	High	Med	Low	
Real Estate Assets	16	5		21
Park & Recreation	10	19	15	44
Water	10	14	13	37
Metro Wastewater	9	15	5	29
City Treasurer	8	1		9
Engineering & Capital Projects	7	25	5	37
Purchasing & Contracting	7	3	1	11
City Auditor and Comptroller	7	2	1	10
General Services	5	19	6	30
San Diego Fire-Rescue	5	5	4	14
City Agencies	5	3	2	10
Office of the CIO	4	8	1	13
Environmental Services	4	6	17	27
City Planning and Community Investment	4	5	1	10
Library	4	4		8
Risk Management	4	1		5
City Clerk	3	1		4
City Retirement System	3		4	7
Debt Management Department	3			3
City Attorney	3			3
Police	2	9	12	23
Development Services	2	7	12	21
Personnel	2	7		9
Financial Management	2	2		4
Office of Homeland Security	2			2
Commission for Arts and Culture	1	1		2
Public Safety	1		1	2
ERP	1			1
Citywide Revenues	1			1
Maintenance Assess Districts	1			1
TransNet Tax	1			1
Spec Promo Program - Capital Improvements	1			1
Citywide Program Expenditures		4	8	12
Balboa/Mission Bay/Park Improvement		3	1	4
Community & Legislative Services		1	5	6
Office of Ethics & Integrity		1	4	5
Customer Services		1	3	4
Convention Center		1		1
Business Operations and Administration		1		1
Community and Economic Development		1		1
Family Justice Center		1		1
G.O. Bonds-Public Safety Community Project		1		1
Gas Tax		1		1
Labor Relations		1		1
Office of the Chief Financial Officer		1		1
Special Events		1		1
Storm Drain Fund		1		1
Tax Anticipation Notes		1		1
Trolley Extension Reserve		1		1
Other			15	15
<b>Grand Total</b>	<b>138</b>	<b>184</b>	<b>136</b>	<b>458</b>



The following table (Exhibit 4) shows the City Departments with High Risk Activity Groups that ranked in the top ten percent based on the Citywide Risk Assessment data - Attachment C.

### **EXHIBIT 4**

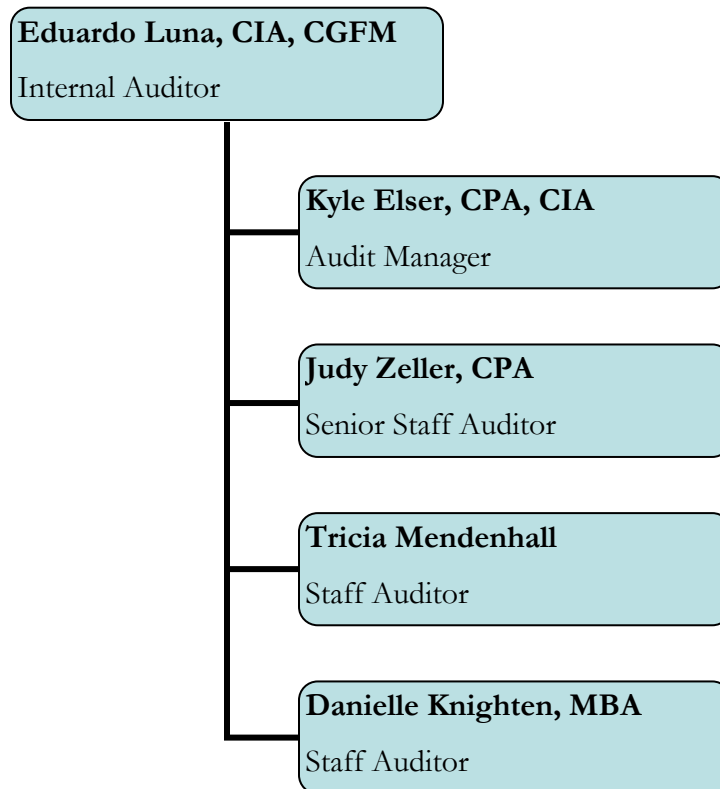
#### **City Departments with the Top 10% High Risk Activity Groups**

<b>Ln #</b>	<b>DEPARTMENT TITLE</b>	<b>ACTIVITY GROUP</b>	<b>Risk Score</b>
1	Real Estate Assets - QUALCOMM Stadium	Administration	675
2	Real Estate Assets - QUALCOMM Stadium	Chargers	633
3	Real Estate Assets - QUALCOMM Stadium	Aztecs	617
4	Real Estate Assets - QUALCOMM Stadium	Parking Lot Events	607
5	Real Estate Assets - QUALCOMM Stadium	Maintenance	595
6	Real Estate Assets - QUALCOMM Stadium	College Bowl Games	591
7	Real Estate Assets - QUALCOMM Stadium	Motorsports Events	591
8	Real Estate Assets - QUALCOMM Stadium	Stadium Special Events	591
9	Real Estate Assets - QUALCOMM Stadium	Chargers Practice Facility	551
10	Real Estate Assets - PETCO PARK	Sports Center-Project	570
11	Real Estate Assets - PETCO PARK	Operations and Maintenance	543
12	Real Estate Assets - PETCO PARK	Ballpark Facility	534
13	Real Estate Assets	Asset Management & Marketing	546
14	City Treasurer	Investments Activities	644
15	City Treasurer	Delinquent Acct Collections	576
16	City Auditor and Comptroller	BTA O&M and Reporting	624
17	City Auditor and Comptroller	Indebtedness	556
18	City Auditor and Comptroller	Grant / O&M	554
19	City Attorney	Civil Division	616
20	City Attorney	Criminal Division	568
21	ERP	ERP	613
22	Police Department	Fiscal Services	593
23	Eng & Cap Proj - Utilities Undergrounding Program	Utilities Undergrounding Program	583
24	Eng & Cap Proj - Proj. Implementation & Tech Serv	Project Implementation and Tech Service	572
25	Risk Management	Workers' Compensation	578
26	Risk Management	Public Liability & Loss Recovery	564
27	Purchasing & Contracting	Requisition, P.O., and Contract Mgmt	574
28	Park & Rec - Community Parks I	Community Parks	574
29	Park & Rec - Community Parks II	Recreation Facilities Operation	564
30	Park & Rec - Community Parks II	Recreational/Social/Cultural Program	564
31	Park & Rec - Community Parks II	Senior & Therapeutic Programs	560
32	Development Services Enterprise	Project Submittal and Support	574
33	Maintenance Assess Districts	Maintenance Assess Districts	563
34	City Retirement System	Finance and Admin	562
35	City Retirement System	Investments	547
36	Water Department	Lakes & Recreation/Reservoir Mgmt	546
37	Water Department	Business Operations Section	544
38	Water Department	Plant Operations	543
39	General Services - Equipment - Operations	Acquisition, Fitting and Disposal	538
40	Environmental Services - Refuse Disposal	Fee Collection	538
41	Environmental Services - Refuse Disposal	Miramar Landfill Operations	533
42	Debt Management Department	Gen Fund Fin & Admin	538
43	Debt Management Department	Special Dist Fin & Admin	538
44	City Agency	San Diego Data Processing Corp	538
45	City Agency	Redevelopment Agency	532
46	Citywide Revenues	Major General Fund Revenues	537

## **INTERNAL AUDIT'S WORK PLAN (January 2008 to June 2008)**

Internal Audit's Work Plan for the remainder of Fiscal Year 2008 was developed by considering the required audits mandated by the City Charter and the City Municipal code as well as the results of the Citywide Risk Assessment. Our proposed plan supports the Mayor's and City Council's priority for the City to provide accurate financial reporting and disclosure. We designed our work plan to address what we considered to be the highest priority areas, while limiting the scope of work to what we can realistically accomplish with the staff resources available.

## **AUDITS RESOURCES (Organizational Chart, February 1, 2008)**



## **REQUIRED AUDITS:**

1. **Internal Controls Over Financial Reporting Audit (Kroll Report Remediation)** – The San Diego Municipal Code Section §22.0708 requires an annual review of internal controls over financial reporting to achieve a high standard of quality in and efficacy of the City’s financial and disclosure practices. To fulfill this requirement, we issued a report on January 1, 2008 regarding our audit testing to date. The objective of this audit is to evaluate the remediation efforts of management to correct all known internal control weaknesses that have been identified in the Kroll Report, internal control letters from the independent auditors (KPMG LLP and Macias Gini & O’Connell LLP), and the prior Auditor and Comptroller’s Internal Control Reports. Target completion date: On-going, TBD.
2. **Annual Central Stores Inventory Audit** – The San Diego Municipal Code Section §22.0501 requires an annual audit of inventory in the City storerooms and warehouses. The objective of this audit is to confirm the valuation of Central Stores inventory and to evaluate the storerooms internal controls to safeguard inventory. Target start and completion date: June 2008 – August 2008.
3. **Close-out Audits** – Close-out audits are required by City Charter, Article VII, Section 111 when a City Official leaves office. The primary audit objectives are to verify that there are no outstanding debts owed by the City Official to the City, and to ensure that access to critical information and processes has been revoked. Target completion date: On-going.
4. **Community Facilities District #3 Cost Reimbursement Audits** – The purchase and finance agreement stipulates that the City’s Auditor will review the contractor’s reimbursement package. The objective of this review is to verify the accuracy of the reimbursement amount owed to the contractor before payments are made. The contractor submits reimbursement packages as projects are completed. Target completion date: On-going, TBD.

## **AUDITS AND PROJECTS IN PROGRESS:**

5. **FY07 Cash Count Audit and Cash Reconciliation Process** – The objectives of this audit is to determine if deposits collected at year end are properly accounted for and revenue is posted to the correct fiscal year, and to determine if the control weaknesses identified by prior reports regarding the City's cash reconciliation process have been corrected. Target completion date: February 2008.
6. **Hotline Intake and Review Committee** – An Internal Audit staff member is attending biweekly meetings to review hotline complaints. Audits will be performed for accusations of material fraudulent activity or questionable financial reporting. The Audit Committee will be informed of any fraudulent activity or financial reporting irregularities that are determined to be valid. Target completion date: On-going.
7. **Southeastern Economic Development Corporation Performance Audit** – Internal Audit staff prepared the scope of the audit and assisted in the RFP process to hire Macias Consulting Group to conduct the SEDC performance audit. Internal Audit is acting as the project manager for this audit. Target completion date: June 2008.
8. **Follow-up on Internal Audit Reports** – Follow-up is being performed on Internal Audit reports issued since FY05 that did not have a response on file indicating that the audit recommendations were implemented. We are requesting management to provide written responses on the status of recommendations until they are reported as implemented. In addition, Internal Audit will be following-up on all current and future audit reports to determine if management has implemented recommendations. Target completion date: On-going.
9. **Tracking Outside Audit Activity** – Internal Audit tracks outside auditor's reports (e.g. Federal and State Auditors) to verify appropriate corrective actions are taken by the City for any material internal control weaknesses found. Target completion date: On-going.

## **PLANNED AUDITS:**

10. **City Library Fee Collection Process** – The City’s Library fee collection process has been selected by Internal Audit because Branch Libraries has a risk score of 517 and the library fee collection process audit was requested by management. The objective of our audit will be to determine if the fees collected by the libraries are being properly collected and accurately reported by the City. Target start and completion date: February 2008 through May 2008.
11. **Real Estate Assets-Qualcomm Stadium Administration Audit** – The Citywide Risk Assessment model shows that Real Estate Assets’ Qualcomm Stadium Administration has the top risk score of 675 and it was selected by Internal Audit for review. The objective of our audit will be to determine if the revenue generated by Qualcomm Stadium is being properly collected and accurately reported by the City. Target start and completion date: May 2008 through September 2008.
12. **Enterprise Resource Planning (ERP) System Implementation Review** – The Citywide Risk Assessment model shows the ERP System has a risk score of 613 and is listed in the top ten high risk Auditable Units. The implementation of the ERP System has been selected by Internal Audit for review because of its risk score and its importance in the City’s quality of financial reporting and disclosure. The objective of our audit will be to: (a) determine if the City’s key financial activities are being adequately reviewed and documented prior to the new system implementation to ensure key financial processes are properly addressed by the new system and (b) determine if the system was adequately tested prior to implementation. Target start and completion date: March 2008 through system implementation (the start date of this audit will be based on Internal Audit’s ability to hire an Internal Audit staff member with an Information Technology background).

**CITY OF SAN DIEGO**  
**Citywide Risk Assessment**  
**Management Questionnaire**  
**2007-2008**

**Please fill in the following information:**

Department Name:  
 Activity Group Name:  
 Is this an additional Activity Group? (Yes or No)  
 Date the Questionnaire was Completed (xx/xx/xx):  
 Name of Person Completing Survey Response:  
 Title of Person Completing Survey Response:  
 Phone Number:

**Enter answers in blue cells below:**


**Department / Activity Group Objectives**

1. What are the primary objectives of this Activity Group? List each primary objective below, and add more rows if necessary.

a.	
b.	
c.	
d.	
e.	

2. What objectives of the Activity Group pose the greatest risk of monetary loss or damage to the City's credibility, if not met? List each and add more rows if necessary.

a.	
b.	

**Risk Assessment Questions and Scoring**

Please answer the following questions 3 through 11 by entering the score in the blue box that corresponds with the best answer for each question. For example, Question 3, if the Activity Group has 7 budgeted full time employees, enter a "5" in the blue box on the row for answer "c.". Preliminary FY08 budget data for Questions 3 through 5 is included on the Auditable Units tab. If budget adjustments have occurred, enter the score based on actual FY08 budget amounts.

3. What are the total number of FY08 budgeted full time employees (FTEs) for this Activity Group?

	Enter Score
a. None.	0
b. Greater than 0 to 5.	3
c. Greater than 5 to 25.	5
d. Greater than 25 to 50.	7
e. Greater than 50.	9

4. What are the total annual FY08 budgeted expenditures for this Activity Group?

	Enter Score
a. Less than \$1,000.	0
b. \$1,000 to \$500,000.	3
c. \$500,001 to \$5,000,000.	5
d. \$5,000,001 to \$25,000,000.	7
e. Greater than \$25,000,000.	9

**CITY OF SAN DIEGO**  
**Citywide Risk Assessment**  
**Management Questionnaire**  
**2007-2008**

5. What are the total annual FY08 budgeted revenues for this Activity Group?

- a. Less than \$1,000.
- b. \$1,000 to \$250,000.
- c. \$250,001 to \$1,000,000.
- d. \$1,000,001 to \$10,000,000.
- e. Greater than \$10,000,000.

Enter Score

0	
3	
5	
7	
9	

6. What is the estimated annual value of citywide transactions this Activity Group is responsible for in addition to its budgeted expenditures and revenues? (e.g. Payroll Section reviews citywide payroll payments of approx \$650 million annually.)

- a. Less than \$1,000.
- b. \$1,000 to \$500,000.
- c. \$500,001 to \$5,000,000.
- d. \$5,000,001 to \$25,000,000.
- e. Greater than \$25,000,000.

Enter Score

0	
3	
5	
7	
9	

7. What is the level of exposure to this Activity Group to potential loss due to the cash nature of transactions, or the level of ease in which assets can be converted to cash? (Consider the amount of cash collected as compared to the amount of business transacted by other means. Also consider risks associated with the volume, type and nature of existing moveable assets that are susceptible to theft such as equipment, supplies and inventories.)

- a. None.
- b. Minimal amounts of cash transactions or assets are difficult to convert to cash.
- c. Moderate amount of cash transactions or assets are easy to convert to cash.
- d. Nature of operations is primarily cash or assets are very easy to convert to cash.
- e. All cash operations.

Enter Score

0	
3	
5	
7	
9	

8. What is this Activity Group's exposure to loss due to the nature and complexity of the process of recording transactions and maintaining account balances? (Consider the level of contract terms and conditions that apply, the nature of the activities, whether they are strait forward/consistent or complicated/varying, and the level of judgment that must be used while recording the activities when determining the complexity of transactions.)

- a. None.
- b. Transaction recording and account balance maintenance is simple and routine.
- c. Transaction recording and account balance maintenance is moderately simple and require limited judgment.
- d. Transaction recording and account balance maintenance is fairly complex in nature and require some professional accounting judgment.
- e. Transaction recording and account balance maintenance is very complex in nature and require significant professional judgment and expertise.

Enter Score

0	
3	
5	
7	
9	

**CITY OF SAN DIEGO**  
**Citywide Risk Assessment**  
**Management Questionnaire**  
**2007-2008**

9. What is this Activity Group's level of exposure to loss or regulatory sanction due to the complexity and volume of regulations, or penalties for noncompliance? (Consider the nature and number of Grants, Ordinances, Municipal Codes, Administrative Regulations, MOUs, Federal and State laws and regulations, and contract conditions that this Activity Group is responsible to comply with and /or monitor, and the level of sanctions and penalties for non-compliance.)

	Enter Score
a. None.	0 <input type="text"/>
b. Few regulations and little risk of noncompliance.	3 <input type="text"/>
c. Either substantial regulations or penalties.	5 <input type="text"/>
d. Substantial volume of regulations with substantial penalty.	7 <input type="text"/>
e. Heavily regulated with serious ramifications for noncompliance.	9 <input type="text"/>

10. What is this Activity Group's exposure to loss or embarrassment caused by the level of visibility and/or public interest in conjunction with financial exposure? (Consider the current interest as well as potential future interests of the media and the public associated with this Activity Group.)

	Enter Score
a. No public exposure risk, very low visibility, and no financial risk.	0 <input type="text"/>
b. The nature of operations have some public interest, low visibility and little financial risk.	3 <input type="text"/>
c. Operations have high public interest, medium visibility, and some financial risk.	5 <input type="text"/>
d. Operations have strong public interest, high visibility, and significant financial risk.	7 <input type="text"/>
e. High visibility operations, intense public interest, and material financial risk.	9 <input type="text"/>

11. What is the quality of this Activity Group's Internal Control System to mitigate the exposure to loss? (Consider all of internal controls that should be in place to reduce risk when answering this question. Evaluate the adequacy of the current controls to reduce the risk related to potential misstatements in financial reporting, to detect the misappropriation of City assets, and to reduce other significant risk associated with this Activity Group.)

	Enter Score
a. Excellent accounting and administrative controls exist and are practiced.	0 <input type="text"/>
b. Significant accounting and administrative controls exist with minor weaknesses.	3 <input type="text"/>
c. Some accounting and administrative controls exist and significant weaknesses exist.	5 <input type="text"/>
d. Few accounting and administrative controls exist and major weaknesses exist.	7 <input type="text"/>
e. Administrative and accounting controls do not exist and critical weaknesses exist.	9 <input type="text"/>

12. Are there other significant risk factors unique to this Activity Group that should be considered? If so, please add your comments in the cell below.



**ATTACHMENT B**

**CITY OF SAN DIEGO**  
**Citywide Risk Assessment FY2008**  
**Calculation of Weights Used for Risk Factors (Based on Internal Audit Staff Input)**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)				
<b>COMPARATIVE RISK FACTORS</b>	Budgeted FTEs	Budgeted Expenditures	Budgeted Revenues	Responsible for Other Citywide Transactions	Liquidity - Cash Nature of Activities	Complexity of Transactions	Compliance with Laws and Regulations	Public Exposure	Quality of Internal Control System	Total	Percent	Weight	Maximum Possible Score [1]
(1) Budgeted FTEs		0	0	1	0	1	1	1	1	5	2.8%	3	27
(2) Budgeted Expenditures	5		4	2	2	3	3	3	1	23	12.8%	13	117
(3) Budgeted Revenues	5	1		1	1	2	2	2	1	15	8.3%	8	72
(4) Responsible for Other Citywide Transactions	4	3	4		0	3	3	4	2	23	12.8%	13	117
(5) Liquidity - Cash Nature of Activities	5	3	4	5		5	4	5	2	33	18.3%	18	162
(6) Complexity of Transactions	4	2	3	2	0		0	2	1	14	7.8%	8	72
(7) Compliance with Laws and Regulations	4	2	3	2	1	5		3	2	22	12.2%	12	108
(8) Public Exposure	4	2	3	1	0	3	2		0	15	8.3%	8	72
(9) Quality of Internal Control System	4	4	4	3	3	4	3	5		30	16.7%	17	153
Total	35	17	25	17	7	26	18	25	10	180	100.0%	100	900

**Notes:**

The 5 staff members of Internal Audit were asked to record if they felt the factors listed on the left of this schedule has a greater level of inherent risk when compared to the factor listed on top of the schedule. The numbers above represent the results of this survey and will be used to calculate the weighted risk factors in the Citywide Risk Assessment.

e.g. The items highlighted above show that 4 people felt that the Complexity of Transactions has greater inherent risk to the City than the number of Budgeted FTEs, and 2 people felt that the Complexity of Transactions has greater inherent risk than Budgeted Expenditures.

[1] City management was asked to answer a questionnaire for each of their Activity Groups, which had risk scores of 0, 3, 5, 7, 9, (with 0 as low risk and 9 as highest risk) for each of the 9 risk factors listed above (See Citywide Risk Assessment Questionnaire). The highest score that a single risk factor can be given is 9 multiplied by its weighted factor. Overall the highest risk score that an Auditable Unit can achieve is 900, as shown in the left hand column above.

## ATTACHMENT C

CITY OF SAN DIEGO  
CITYWIDE RISK ASSESSMENT FY2008

See Footnotes for explanation of columns--&gt;

CITY OF SAN DIEGO			See Footnotes for explanation of columns-->																		[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]	[15]	[16]	[17]	[18]	[19]	[20]																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
CITYWIDE RISK ASSESSMENT FY2008			FTEs		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt			

## ATTACHMENT C

CITY OF SAN DIEGO  
CITYWIDE RISK ASSESSMENT FY2008

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CITY OF SAN DIEGO			See Footnotes for explanation of columns-->																				
CITYWIDE RISK ASSESSMENT FY2008			[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]	[15]	[16]	[17]	[18]	[19]	[20]	
			Wt	Wt	Wt	Wt	Wt	Wt	Wt	Wt	Wt	Wt	Wt	Wt	Wt	Wt	Wt	Wt	Wt	Wt	Wt	Wt	
			FTEs	FTEs	Exp	Exp	Rev	Rev	O Tr	O Tr	Liq	Liq	Cmplx	Cmplx	Regs	Regs	Pub	Pub	IC	IC	Risk	Rank	
Ln #	DEPARTMENT TITLE	ACTIVITY GROUP	FTEs	3	Exp	13	Rev	8	0	Tr	13	Liq	18	Cmplx	8	Regs	12	Pub	8	IC	17	Score	10ths
56	City Treasurer	Parking Administration	5	15	5	65	5	40	5	65	7	126	5	40	5	60	7	56	3	51	518	9	
57	City Agency	Centre City Development Corp	9	27	9	117	9	72	0	0	3	54	7	56	7	84	7	56	3	51	517	9	
58	Library	Branch Libraries	9	27	7	91	7	56	0	0	7	126	5	40	3	36	7	56	5	85	517	9	
59	San Diego Fire-Rescue	Emergency Services	9	27	9	117	7	56	0	0	3	54	7	56	7	84	9	72	3	51	517	9	
60	City Auditor and Comptroller	RDA and Other Enterprise	3	9	3	39	5	40	9	117	3	54	7	56	5	60	7	56	5	85	516	9	
61	Water Department	System Operations	9	27	7	91	3	24	3	39	7	126	3	24	5	60	5	40	5	85	516	9	
62	City Planning and Community Investment	Facilities Financing	5	15	5	65	7	56	9	117	3	54	7	56	5	60	5	40	3	51	514	9	
63	Development Services Enterprise	Engineer Plan Check	5	15	5	65	0	0	7	91	3	54	7	56	9	108	9	72	3	51	512	9	
64	General Services - Storm Water Pollution Prevnt	Receiving Water Monitoring	5	15	7	91	0	0	5	65	3	54	7	56	9	108	9	72	3	51	512	9	
65	Water Department	Water Construction	9	27	7	91	5	40	0	0	7	126	3	24	5	60	7	56	5	85	509	9	
66	Purchasing & Contracting - Equal Opp Contrctng	Business Opportunity Center	3	9	5	65	3	24	9	117	3	54	3	24	9	108	7	56	3	51	508	9	
67	City Auditor and Comptroller	CAP/Debt	5	15	3	39	5	40	9	117	3	54	7	56	5	60	5	40	5	85	506	9	
68	Debt Management Department	Ent Fund Fin & Admin	3	9	3	39	5	40	9	117	3	54	7	56	7	84	7	56	3	51	506	9	
69	City Agency	San Diego Housing Commission	9	27	9	117	9	72	3	39	3	54	7	56	7	84	7	56	0	0	505	9	
70	Eng & Cap Proj - Field Engineering	Construction Inspection	7	21	7	91	7	56	7	91	3	54	5	40	5	60	5	40	3	51	504	9	
71	Metro Wastewater - MWWd	Admin. Services - Administration	3	9	5	65	9	72	0	0	3	54	9	72	9	108	9	72	3	51	503	9	
72	City Auditor and Comptroller	CAFR/Fin Reporting	3	9	3	39	0	0	9	117	0	0	9	72	9	108	9	72	5	85	502	9	
73	City Clerk	Elections & Information Management	5	15	5	65	3	24	3	39	3	54	9	72	9	108	9	72	3	51	500	9	
74	City Planning and Community Investment	Economic Development Activity Group	5	15	7	91	7	56	9	117	3	54	5	40	3	36	5	40	3	51	500	9	
75	Eng & Cap Proj - E&CP Wtr/Wastewtr Field Eng	Wastewater-Facilities Const Insp	5	15	5	65	7	56	9	117	3	54	5	40	5	60	5	40	3	51	498	9	
76	Eng & Cap Proj - E&CP Wtr/Wastewtr Field Eng	Water-Facilities Const Insp	5	15	5	65	7	56	9	117	3	54	5	40	5	60	5	40	3	51	498	9	
77	Risk Management	Administration	5	15	5	65	5	40	9	117	3	54	7	56	5	60	5	40	3	51	498	9	
78	City Planning and Community Investment	Community Planning	5	15	5	65	5	40	5	65	3	54	7	56	5	60	7	56	5	85	496	9	
79	City Treasurer	Business & Rent Taxes/TOT	5	15	5	65	9	72	5	65	7	126	7	56	3	36	7	56	0	0	491	9	
80	City Treasurer	Consolidated Pymt Processing	5	15	5	65	0	0	9	117	7	126	5	40	3	36	5	40	3	51	490	9	
81	Office of Homeland Security	Plans and Training	5	15	5	65	0	0	7	91	3	54	9	72	7	84	7	56	3	51	488	9	
82	Park & Rec - Community Parks II	Park & Building Maintenance	9	27	7	91	3	24	5	65	5	90	5	40	5	60	5	40	3	51	488	9	
83	Park & Rec - Developed Regional Parks	Administration	3	9	5	65	0	0	9	117	5	90	7	56	5	60	5	40	3	51	488	9	
84	San Diego Fire-Rescue	Support Services	5	15	7	91	3	24	7	91	5	90	3	24	5	60	5	40	3	51	486	9	
85	Water Department	Capital Improvement Projects	5	15	9	117	0	0	0	0	5	90	7	56	7	84	9	72	3	51	485	9	
86	San Diego Fire-Rescue - Emer. Med. Serv. Fund	Emergency Medical Services	7	21	7	91	7	56	3	39	3	54	5	40	5	60	9	72	3	51	484	9	
87	Envir Services - Collection Services	Refuse Collection	9	27	9	117	0	0	3	39	5	90	3	24	5	60	9	72	3	51	480	9	
88	City Attorney	Management	7	21	7	91	5	40	0	0	3	54	5	40	9	108	9	72	3	51	477	9	
89	Metro Wastewater - MWWd	Wastewater Treatment & Disposal - Admin	5	15	5	65	7	56	0	0	3	54	7	56	9	108	9	72	3	51	477	9	
90	Metro Wastewater - MWWd	WWTD - Point Loma Treatment Plant	9	27	7	91	0	0	0	0	3	54	9	72	9	108	9	72	3	51	475	9	
91	Spec Promo Prog - Capital Improvements	Cap. Improv., Safety & Maint. of Visitor Facilities	0	0	9	117	9	72	0	0	3	54	7	56	7	84	5	40	3	51	474	9	
92	City Planning and Community Investment	Community Services	5	15	5	65	5	40	5	65	0	0	9	72	9	108	7	56	3	51	472	9	
93	City Treasurer	Parking Meter Operations	5	15	5	65	7	56	3	39	7	126	5	40	3	36	5	40	3	51	468	8	
94	Purchasing & Contracting - Central Stores	Stores Accounting	3	9	7	91	9	72	3	39	5	90	5	40	3	36	5	40	3	51	468	8	
95	Library	Central Library	9	27	7	91	5	40	0	0	7	126	5	40	3	36	7	56	3	51	467	8	
96	TransNet	TransNet half-cent Sales Tax	0	0	9	117	9	72	0	0	3	54	7	56	5	60	7	56	3	51	466	8	
97	Water Department	Safety Program	5	15	5	65	0	0	3	39	5	90	5	40	9	108	3	24	5	85	466	8	
98	City Agency	Southern Economic Development Corp	5	15	9	117	0	0	0	0	3	54	9	72	7	84	9	72	3	51	465	8	
99	Library	Development Program	3	9	5	65	0	0	5	65	7	126	5	40	3	36	9	72	3	51	464	8	
100	Park & Rec - Open Space Division	Administration	5	15	5	65	5	40	7	91	3	54	3	24	7	84	5	40	3	51	464	8	
101	Public Safety	Emergency Medical Services	3	9	5	65	3	24	5	65	3	54	5	40	7	84	9	72	3	51	464	8	
102	Water Department	Water System Engineering	7	21	5	65	3	24	9	117	3	54	7	56	3	36	5	40	3	51	464	8	
103	Metro Wastewater - MWWd	WWTD - North City Water Reclamation Plant	5	15	7	91	0	0	0	0	3	54	9	72	9	108	9	72	3	51	463	8	
104	Metro Wastewater - MWWd	WWTD - South Bay Water Reclamation Plant	5	15	7	91	0	0	0	0	3	54	9	72	9	108	9	72	3	51	463	8	
105	Water Department	Human Resources	7	21	3	39	0	0	9	117	3	54	5	40	7	84	7	56	3	51	462	8	
106	City Clerk	Legislative Services	5	15	5	65	3	24	0	0	3	54	9	72	9	108	9	72	3	51	461	8	
107	Purchasing & Contracting	Purchasing & Contracting Admin	3	9	3	39	0	0	9	117	3	54	3	24	9	108	7	56	3	51	458	8	
108	Real Estate Assets	Management	5	15	5	65	0	0	9	117	3	54	7	56	5	60	5	40	3	51	458	8	
109	General Services - Equipment - Operations	Repair and Maintenance	9	27	9	117	7	56	0	0	5	90	3	24	3	36	7	56	3	51	457	8	

## ATTACHMENT C

CITY OF SAN DIEGO  
CITYWIDE RISK ASSESSMENT FY2008

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CITYWIDE RISK ASSESSMENT FY2008			FTEs		Exp		Rev		O Tr		Liq		Cmplx		Regs		Pub		IC		Risk		Rank																	
Ln #	DEPARTMENT TITLE	ACTIVITY GROUP	FTEs	3	Exp	13	Rev	8	O Tr	13	Liq	18	Cmplx	8	Regs	12	Pub	8	IC	17	Score	10ths																		
110	Purchasing & Contracting - Equal Opp. Contrctng	Consultant Services	3	9	3	39	3	24	7	91	3	54	3	24	9	108	7	56	3	51	456	8																		
111	Metro Wastewater - MWWd	Environ. Monitoring & Tech. Services - Admin	3	9	5	65	5	40	0	0	3	54	7	56	9	108	9	72	3	51	455	8																		
112	Police Department	Investigations I	9	27	7	91	7	56	0	0	5	90	7	56	5	60	3	24	3	51	455	8																		
113	Metro Wastewater - MWWd	WWTD - Metropolitan Biosolids Center (MBC)	7	21	7	91	0	0	0	0	3	54	7	56	9	108	9	72	3	51	453	8																		
114	Office of the CIO-Information Technology	Infrastructure & Enterprise Architecture	3	9	3	39	5	40	7	91	3	54	7	56	3	36	5	40	5	85	450	8																		
115	Office of the CIO-Information Technology	Program Management Office	3	9	5	65	5	40	5	65	3	54	7	56	3	36	5	40	5	85	450	8																		
116	Real Estate Assets	Real Estate Assets Department	0	0	0	0	9	72	9	117	3	54	7	56	5	60	5	40	3	51	450	8																		
117	Personnel Department	Classifications/Salary	5	15	5	65	0	0	9	117	0	0	9	72	9	108	9	72	0	0	449	8																		
118	Real Estate Assets-Concourse & Park. Garages	Municipal Parking Garage	3	9	5	65	7	56	5	65	3	54	7	56	3	36	7	56	3	51	448	8																		
119	Park & Rec - Administrative Svcs	Department Grants	3	9	5	65	0	0	7	91	5	90	5	40	5	60	5	40	3	51	446	8																		
120	Library Grant Funds	Library Grant Funds	5	15	5	65	5	40	0	0	7	126	3	24	7	84	5	40	3	51	445	8																		
121	Financial Management	Annual Budget Development	5	15	5	65	3	24	9	117	0	0	5	40	5	60	9	72	3	51	444	8																		
122	Financial Management	Current Yr Budget Monitoring/CIP	5	15	5	65	3	24	9	117	0	0	5	40	5	60	9	72	3	51	444	8																		
123	General Services - Street Division - General Fund	Roadways	9	27	7	91	9	72	0	0	3	54	7	56	3	36	7	56	3	51	443	8																		
124	Metro Wastewater - MWWd	EMTS - Lab	9	27	7	91	0	0	0	0	3	54	5	40	9	108	9	72	3	51	443	8																		
125	Commission for Arts and Culture	Public Art	3	9	3	39	3	24	5	65	5	90	5	40	7	84	5	40	3	51	442	8																		
126	Eng & Cap Proj - Architectural Eng. & Contracts	Project Management III	5	15	5	65	7	56	0	0	3	54	9	72	9	108	9	72	0	0	442	8																		
127	Office of the CIO-Information Technology	IT Financial Services	3	9	3	39	5	40	9	117	3	54	9	72	3	36	3	24	3	51	442	8																		
128	San Diego Fire-Rescue	Fire Prevention	7	21	5	65	7	56	3	39	3	54	3	24	5	60	9	72	3	51	442	8																		
129	San Diego Fire-Rescue	Lifeguard Services	9	27	7	91	3	24	3	39	3	54	3	24	5	60	9	72	3	51	442	8																		
130	Purchasing & Contracting - Equal Opp. Contracting	EOCP-Contract and Labor Compliance	5	15	5	65	5	40	9	117	0	0	3	24	9	108	9	72	0	0	441	8																		
131	City Clerk	Records & Info Management	5	15	5	65	3	24	0	0	3	54	5	40	7	84	9	72	5	85	439	8																		
132	Park & Rec - Developed Regional Parks	CityWide Maintenance Services	9	27	7	91	7	56	0	0	5	90	3	24	5	60	5	40	3	51	439	8																		
133	Personnel Department	Employee Records/Payroll Processing	5	15	5	65	0	0	9	117	3	54	7	56	5	60	9	72	0	0	439	8																		
134	Envir Services - Collection Services	Curbside Greenery	9	27	7	91	0	0	3	39	5	90	3	24	5	60	7	56	3	51	438	8																		
135	City Treasurer	Administration	5	15	5	65	0	0	7	91	3	54	7	56	7	84	9	72	0	0	437	8																		
136	City Retirement System	Benefits Admin	5	15	5	65	0	0	9	117	0	0	9	72	5	60	7	56	3	51	436	8																		
137	Eng & Cap Proj - Trans. Engineering - Ops	Transportation Alternatives Program	3	9	5	65	0	0	0	0	9	162	5	40	9	108	0	0	3	51	435	8																		
138	Metro Wastewater - MWWd	CIP	7	21	9	117	0	0	0	0	0	0	7	56	7	84	9	72	5	85	435	8																		
139	Metro Wastewater - MWWd	WWTD - Central Support	9	27	7	91	0	0	0	0	3	54	9	72	7	84	7	56	3	51	435	7																		
140	City Auditor and Comptroller	Administrative Division	5	15	5	65	0	0	9	117	3	54	7	56	3	36	5	40	3	51	434	7																		
141	Commission for Arts and Culture	Admin, Allocations, Creative Communities	3	9	5	65	0	0	7	91	3	54	5	40	7	84	5	40	3	51	434	7																		
142	Eng & Cap Proj - Field Engineering	Administration	5	15	5	65	0	0	7	91	3	54	7	56	5	60	5	40	3	51	432	7																		
143	Park & Rec - Developed Regional Parks	Beaches/Shoreline Parks	7	21	7	91	3	24	5	65	0	0	3	24	7	84	9	72	3	51	432	7																		
144	Park & Rec - Developed Regional Parks	BP & Horticultural Management	9	27	5	65	7	56	3	39	3	54	3	24	5	60	7	56	3	51	432	7																		
145	City Clerk	Council Actions	3	9	5	65	0	0	0	0	3	54	9	72	9	108	9	72	3	51	431	7																		
146	Eng & Cap Proj - Trans. Engineering-Design	Traffic Signals	5	15	5	65	7	56	3	39	3	54	5	40	3	36	5	40	5	85	430	7																		
147	General Services - Street Division - General Fund	Storm Drains	7	21	7	91	7	56	0	0	3	54	7	56	5	60	5	40	3	51	429	7																		
148	Park & Rec - Golf Course Enterprise Fund	Balboa Park Golf Course	5	15	5	65	7	56	0	0	7	126	5	40	3	36	5	40	3	51	429	7																		
149	Park & Rec - Golf Course Enterprise Fund	Mission Bay Golf Course	5	15	5	65	7	56	0	0	7	126	5	40	3	36	5	40	3	51	429	7																		
150	Office of the CIO-Communications	Maint Elect & Comm Equipment	7	21	7	91	9	72	3	39	3	54	5	40	3	36	3	24	3	51	428	7																		
151	Water Department	General Government Services	0	0	5	65	0	0	0	0	3	54	9	72	5	60	7	56	7	119	426	7																		
152	Gas Tax	E&CP, Gen Serv, Park & Rec	0	0	7	91	9	72	0	0	3	54	7	56	5	60	5	40	3	51	424	7																		
153	General Services - Storm Water Pollution Prev.	Public Education	3	9	5	65	0	0	5	65	3	54	7	56	7	84	5	40	3	51	424	7																		
154	Envir Services - Collection Services	Curbside Recycling	9	27	7	91	3	24	0	0	5	90	3	24	5	60	7	56	3	51	423	7																		
155	Park & Rec - Developed Regional Parks	Division-Wide Support Services	5	15	5	65	0	0	9	117	7	126	5	40	3	36	3	24	0	0	423	7																		
156	Office of the CIO-Information Technology	Computing Infrastructure Support Organization	5	15	5	65	7	56	5	65	3	54	7	56	3	36	3	24	3	51	422	7																		
157	Eng & Cap Proj - Trans. Engineering-Design	Bridges	5	15	5	65	7	56	3	39	3	54	5	40	5	60	5	40	3	51	420	7																		
158	Eng & Cap Proj - Trans. Engineering-Design	Roadway/Street Projects	5	15	5	65	7	56	3	39	3	54	5	40	5	60	5	40	3	51	420	7																		
159	Water Department	CIP Water Review	5	15	5	65	9	72	9	117	0	0	0	0	5	60	5	40	3	51	420	7																		
160	Community and Economic Development	Redevelopment - Management	7	21	5	65	7	56	0	0	3	54	7	56	5	60	7	56	3	51	419	7																		
161	Water Department	Customer Support - Meter Services	9	27	7	91	0	0	9	117	0	0	0	0	5	60	9	72	3	51	418	7																		
162	Park & Rec - Developed Regional Parks	BP Facility Management & Citywide Dance	7	21	3	39	5	40	0	0	7	126	3	24	5	60	7	56	3	51	417	7																		
163	Personnel Department	Data Systems Administration	3	9	3	39	0	0	9	117	0	0	9	72	9	108	9	72	0	0	417	7																		

## ATTACHMENT C

CITY OF SAN DIEGO  
CITYWIDE RISK ASSESSMENT FY2008

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## ATTACHMENT C

CITY OF SAN DIEGO  
CITYWIDE RISK ASSESSMENT FY2008

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CITY OF SAN DIEGO			See Footnotes for explanation of columns-->																		[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]	[15]	[16]	[17]	[18]	[19]	[20]																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
CITYWIDE RISK ASSESSMENT FY2008			Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt			

## ATTACHMENT C

## CITY OF SAN DIEGO

## CITYWIDE RISK ASSESSMENT FY2008

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CITY OF SAN DIEGO		See Footnotes for explanation of columns-->																				
CITYWIDE RISK ASSESSMENT FY2008		[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]	[15]	[16]	[17]	[18]	[19]	[20]	
		Wt			Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt			
		FTEs	FTEs	Exp	Exp	Rev	Rev	O Tr	O Tr	Liq	Liq	Cmplx	Cmplx	Regs	Regs	Pub	Pub	IC	IC	Risk	Rank	
Ln #	DEPARTMENT TITLE																			Score	10ths	
327	Park & Rec - Open Space Division	General Open Space Maintenance	5	15	5	65	0	0	0	0	3	54	0	0	7	84	7	56	0	0	274	3
328	Development Services Enterprise	Administration	3	9	5	65	0	0	9	117	0	0	5	40	0	0	5	40	0	0	271	3
329	Citywide Program Expenditures	Special Consulting Services	0	0	5	65	0	0	0	0	3	54	3	24	3	36	5	40	3	51	270	3
330	Eng & Cap Proj - Trans. Engineering - Ops	Red Light Photo Enforcement Program	3	9	5	65	5	40	0	0	0	0	0	0	7	84	9	72	0	0	270	3
331	General Services - Facilities	Real Estate Assets-Fac Mtc Div	0	0	0	0	5	40	3	39	0	0	7	56	5	60	3	24	3	51	270	3
332	Eng & Cap Proj - Trans. Engineering - Ops	Traffic Safety	5	15	5	65	7	56	0	0	0	0	0	0	9	108	3	24	0	0	268	3
333	Development Services - Code Compliance	Management Services Division	5	15	3	39	3	24	0	0	3	54	3	24	3	36	3	24	3	51	267	3
334	Development Services - Solid Waste Enforce.	Administration	3	9	3	39	5	40	0	0	3	54	3	24	5	60	5	40	0	0	266	3
335	General Services - Equipment - Operations	Administration	5	15	5	65	0	0	0	0	3	54	7	56	0	0	3	24	3	51	265	3
336	Park & Rec - EGF - Maint & Oper (1/3)	Egf - Maintenance & Operation Only	0	0	0	0	7	56	0	0	0	0	7	56	5	60	5	40	3	51	263	3
337	Park & Rec - EGF - Maint & Oper (1/3)	Open Space Maintenance/Management	0	0	0	0	7	56	0	0	0	0	7	56	5	60	5	40	3	51	263	3
338	Water Department	Assurance Fund	0	0	5	65	0	0	0	0	3	54	5	40	5	60	5	40	0	0	259	3
339	Police Department	Dept Operations	5	15	5	65	0	0	3	39	3	54	3	24	3	36	3	24	0	0	257	3
340	Development Services Enterprise	Land Use & Planning	9	27	7	91	0	0	0	0	3	54	3	24	3	36	3	24	0	0	256	3
341	Park & Rec - Administrative Svcs	Department Financial & IS Support	3	9	3	39	0	0	9	117	0	0	0	0	0	5	40	3	51		256	3
342	Eng & Cap Proj - Water and Sewer Design	Water-Prg Mgmt & Eng Supp	3	9	5	65	5	40	5	65	0	0	5	40	3	36	0	0	0	0	255	3
343	Development Services - Code Compliance	Field Services Division	7	21	5	65	7	56	0	0	0	0	0	0	3	36	3	24	3	51	253	3
344	Water Department	Cust Support - Information Systems	5	15	7	91	0	0	0	0	0	0	3	24	0	0	9	72	3	51	253	3
345	Metro Wastewater - MWWd	Reserves	0	0	9	117	0	0	0	0	0	0	3	24	3	36	3	24	3	51	252	3
346	Envir Services - Energy Conserv. & Manage.	Energy Accounting	3	9	5	65	0	0	9	117	0	0	0	0	3	36	3	24	0	0	251	3
347	Metro Wastewater - MWWd	EPM - Environmental	3	9	5	65	0	0	0	0	0	0	5	40	5	60	3	24	3	51	249	3
348	San Diego Fire-Rescue	Education & Training	5	15	5	65	3	24	0	0	3	54	0	0	0	0	5	40	3	51	249	3
349	Public Safety	Group Mgt: Public Safety	3	9	5	65	3	24	5	65	0	0	3	24	3	36	3	24	0	0	247	3
350	Water Department	Customer Support Division Administration	5	15	5	65	0	0	0	0	0	0	0	0	5	60	7	56	3	51	247	3
351	Development Services Enterprise	Planning Project Review	7	21	5	65	0	0	0	0	0	0	0	0	3	36	9	72	3	51	245	3
352	Metro Wastewater - MWWd	Admin. Services - Human Resources	7	21	5	65	0	0	0	0	0	0	3	24	5	60	3	24	3	51	245	3
353	Water Department	Water Pol Div Reliability	5	15	5	65	5	40	5	65	0	0	0	0	3	36	3	24	0	0	245	3
354	Park & Rec - Open Space Division	Street Median Maintenance	3	9	5	65	7	56	0	0	0	0	0	0	3	36	3	24	3	51	241	3
355	Park & Rec - Administrative Svcs	Department Wide Training	3	9	3	39	0	0	3	39	0	0	0	0	5	60	5	40	3	51	238	3
356	Park & Rec - Golf Course Enterprise Fund	District Wide Support Services	3	9	3	39	0	0	0	0	3	54	3	24	3	36	3	24	3	51	237	3
357	Police Department	Communications	9	27	7	91	0	0	0	0	0	0	3	24	3	36	7	56	0	0	234	3
358	Purchasing & Contracting - Central Stores	Mailroom Operations	5	15	3	39	5	40	0	0	3	54	3	24	3	36	3	24	0	0	232	3
359	City Council - District 1	City Council - District 1	5	15	5	65	0	0	0	0	0	0	3	24	3	36	5	40	3	51	231	3
360	City Council - District 2	City Council - District 2	5	15	5	65	0	0	0	0	0	0	3	24	3	36	5	40	3	51	231	3
361	City Council - District 3	City Council - District 3	5	15	5	65	0	0	0	0	0	0	3	24	3	36	5	40	3	51	231	3
362	City Council - District 4	City Council - District 4	5	15	5	65	0	0	0	0	0	0	3	24	3	36	5	40	3	51	231	3
363	City Council - District 5	City Council - District 5	5	15	5	65	0	0	0	0	0	0	3	24	3	36	5	40	3	51	231	3
364	City Council - District 6	City Council - District 6	5	15	5	65	0	0	0	0	0	0	3	24	3	36	5	40	3	51	231	3
365	City Council - District 7	City Council - District 7	5	15	5	65	0	0	0	0	0	0	3	24	3	36	5	40	3	51	231	3
366	City Council - District 8	City Council - District 8	5	15	5	65	0	0	0	0	0	0	3	24	3	36	5	40	3	51	231	3
367	Park & Rec - Administrative Svcs	Department Asset Management	3	9	5	65	0	0	5	65	0	0	0	0	0	5	40	3	51		230	3
368	City Auditor and Comptroller	Govt Acct and Grant CAFR/CYM	3	9	3	39	0	0	5	65	0	0	7	56	3	36	3	24	0	0	229	3
369	Park & Rec - Golf Course Enterprise Fund	District Management	3	9	5	65	5	40	0	0	0	0	3	24	0	0	5	40	3	51	229	2
370	Customer Services	Customer Services Administration	3	9	5	65	0	0	3	39	0	0	5	40	0	0	3	24	3	51	228	2
371	Office of the CIO-Information Technology	Web Services	3	9	5	65	5	40	0	0	3	54	0	0	3	36	3	24	0	0	228	2
372	Water Department	Field Services & Investigations	7	21	5	65	0	0	3	39	0	0	3	24	3	36	5	40	0	3	228	2
373	Development Services Enterprise	Development & Permit Info	5	15	5	65	0	0	0	0	3	54	0	0	0	5	40	3	51		225	2
374	Development Services Enterprise	Public Information	5	15	5	65	0	0	0	0	3	54	0	0	0	5	40	3	51		225	2
375	Office Of Ethics & Integrity	Ethics	3	9	5	65	0	0	0	0	0	0	3	24	3	36	5	40	3	51	225	2
376	Police Department	Seized & Forfeited Assets Fund	0	0	5	65	5	40	0	0	3	54	5	40	0	0	3	24	0	0	223	2
377	City Planning and Community Investment	Multiple Species Conservation Program	3	9	3	39	0	0	5	65	3	54	3	24	0	0	3	24	0	0	215	2
378	Council Administration	Council Administration	5	15	5	65	0	0	0	0	0	0	3	24	3	36	3	24	3	51	215	2
379	Development Services - Code Compliance	Graffiti Control	5	15	5	65	3	24	0	0	0	0	0	0	3	36	3	24	3	51	215	2
380	Envir Services - Collection Services	Special Collection	5	15	5	65	3	24	0	0	0	0	0	0	3	36	3	24	3	51	215	2



**CITY OF SAN DIEGO**  
**CITYWIDE RISK ASSESSMENT FY2008**

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CITYWIDE RISK ASSESSMENT FY2008			FTEs		Exp		Rev		O Tr		Liq		Cmplx		Regs		Pub		IC		Risk	Rank
Ln #	DEPARTMENT TITLE	ACTIVITY GROUP	FTEs	3	Exp	13	Rev	8	O Tr	13	Liq	18	Cmplx	8	Regs	12	Pub	8	IC	17	Score	10ths
381	Envir Services - Resource Management	Environmental Policy Development/Mgt	3	9	5	65	3	24	9	117	0	0	0	0	0	0	0	0	0	0	215	2
382	Metro Wastewater - MWWd	EPM - Energy and Operations Support	3	9	3	39	0	0	0	0	0	0	7	56	3	36	3	24	3	51	215	2
383	Citywide Program Expenditures	Assessments to Public Property	0	0	3	39	0	0	0	0	0	0	5	40	5	60	3	24	3	51	214	2
384	Park & Rec - Developed Regional Parks	Developed Regional Parks	0	0	3	39	5	40	0	0	0	0	3	24	3	36	3	24	3	51	214	2
385	Envir Services - Environmental Protection	Household Hazardous Waste	3	9	5	65	5	40	3	39	0	0	0	0	3	36	3	24	0	0	213	2
386	Metro Wastewater - MWWd	WWC - Engineering	7	21	5	65	0	0	0	0	0	0	5	40	3	36	0	0	3	51	213	2
387	Police Department	In-Service Training/Academy	5	15	5	65	3	24	0	0	0	0	3	24	5	60	3	24	0	0	212	2
388	Police Department	Fleet Maintenance	3	9	7	91	0	0	0	0	3	54	7	56	0	0	0	0	0	0	210	2
389	Development Services Enterprise	Administration - Building, Safety, and Constr.	9	27	7	91	0	0	0	0	0	0	0	0	0	0	5	40	3	51	209	2
390	Park & Rec - Community Parks I	Division Management	3	9	3	39	0	0	0	0	0	0	0	0	3	36	5	40	5	85	209	2
391	Police Department	Organizational Effectiveness	5	15	7	91	0	0	0	0	3	54	3	24	0	0	3	24	0	0	208	2
392	Zoological Exhibits	Zoological Exhibits	0	0	7	91	7	56	0	0	0	0	3	24	3	36	0	0	0	0	207	2
393	Police Department	Unlicensed Driver Vehicle Impd Fees Fund	0	0	5	65	7	56	0	0	0	0	3	24	3	36	3	24	0	0	205	2
394	San Diego Fire-Rescue	Management	5	15	5	65	0	0	0	0	0	0	0	0	0	0	9	72	3	51	203	2
395	Development Services Enterprise	Project Management	7	21	5	65	0	0	0	0	0	0	5	40	0	0	3	24	3	51	201	2
396	Office Of Ethics & Integrity	Diversity	3	9	3	39	5	40	0	0	0	0	3	24	3	36	0	0	3	51	199	2
397	Envir Services - Environmental Protection	Asbestos and Lead Management	3	9	5	65	3	24	3	39	0	0	0	0	3	36	3	24	0	0	197	2
398	Park & Rec - Community Parks II	After School Playground Program	5	15	5	65	0	0	0	0	5	90	0	0	0	0	3	24	0	0	194	2
399	Park & Rec - Open Space Pk Facilities	Bond Interest & Redemption	0	0	3	39	5	40	0	0	0	0	3	24	0	0	5	40	3	51	194	2
400	Land Use and Economic Development	Land Use and Economic Development	3	9	5	65	0	0	9	117	0	0	0	0	0	0	0	0	0	0	191	2
401	Envir Services - Energy Conserv. & Manage.	Energy Management	3	9	5	65	7	56	0	0	0	0	0	0	3	36	3	24	0	0	190	2
402	General Services - Equipment - Replacement	Replacement	0	0	9	117	9	72	0	0	0	0	0	0	0	0	0	0	0	0	189	2
403	Water Department	Water Purchases	0	0	9	117	9	72	0	0	0	0	0	0	0	0	0	0	0	0	189	2
404	Water Department	Water Shed Mgmt - Division Mgt	3	9	3	39	0	0	0	0	0	0	3	24	5	60	7	56	0	0	188	2
405	Customer Services	Citizen's Assistance	3	9	3	39	0	0	0	0	3	54	3	24	3	36	3	24	0	0	186	2
406	General Services - Equipment - Operations	Equipment Division-Operations	0	0	3	39	9	72	0	0	0	0	3	24	0	0	0	0	3	51	186	2
407	General Services - Station 38	Station 38 (Communications Center)	5	15	3	39	5	40	0	0	0	0	0	0	0	0	5	40	3	51	185	2
408	City Retirement System	Legal Services	5	15	5	65	0	0	0	0	0	0	0	0	5	60	5	40	0	0	180	2
409	Eng & Cap Proj - Trans. Engineering - Ops	Interagency/Project Development	5	15	5	65	5	40	0	0	0	0	0	0	3	36	3	24	0	0	180	2
410	Police Department	Chief's Office Admin	5	15	5	65	0	0	0	0	0	0	0	0	5	60	5	40	0	0	180	2
411	City Retirement System	Executive Services	3	9	5	65	0	0	0	0	0	0	0	0	5	60	5	40	0	0	174	2
412	Envir Services - Energy Conserv. & Manage.	Legislative Grant Analysis	3	9	5	65	5	40	0	0	0	0	0	0	3	36	3	24	0	0	174	2
413	Water Department	Water Resources Management	5	15	5	65	0	0	0	0	0	0	3	24	3	36	3	24	0	0	164	2
414	Balboa/Mission Bay Improvement	Balboa Park Tram	0	0	3	39	0	0	3	39	0	0	3	24	3	36	3	24	0	0	162	2
415	Customer Services	Special Training	3	9	5	65	0	0	0	0	0	0	0	0	3	36	0	0	3	51	161	1
416	Eng & Cap Proj - Architectural Eng. & Contracts	Fin Services & Admin Support	5	15	5	65	0	0	0	0	0	0	7	56	0	0	3	24	0	0	160	1
417	Community & Legislative Services	Intergovernmental Relations	3	9	5	65	3	24	0	0	0	0	0	0	0	0	7	56	0	0	154	1
418	Community & Legislative Services	Communications	5	15	5	65	0	0	0	0	0	0	0	0	0	0	9	72	0	0	152	1
419	Envir Services - Energy Conserv. & Manage.	Green Construction	3	9	3	39	5	40	0	0	0	0	0	0	3	36	3	24	0	0	148	1
420	Envir Services - Resource Management	Safety and Training	3	9	3	39	0	0	0	0	0	0	0	0	5	60	5	40	0	0	148	1
421	Mayor	Mayor	3	9	5	65	0	0	0	0	0	0	0	0	0	0	9	72	0	0	146	1
422	Citywide Program Expenditures	Deferred Maintenance	0	0	5	65	0	0	0	0	0	0	5	40	3	36	0	0	0	0	141	1
423	Citywide Program Expenditures	Transportation Subsidy	0	0	3	39	0	0	0	0	3	54	3	24	0	0	3	24	0	0	141	1
424	Envir Services - Environmental Protection	HazMat Internal Program	5	15	5	65	0	0	0	0	0	0	0	0	3	36	3	24	0	0	140	1
425	Envir Services - Environmental Protection	HazMat Landfill	5	15	5	65	0	0	0	0	0	0	0	0	3	36	3	24	0	0	140	1
426	Community & Legislative Services	Policy	5	15	5	65	0	0	0	0	0	0	0	0	0	0	7	56	0	0	136	1
427	Office of the IBA	IBA Admin	5	15	5	65	0	0	0	0	0	0	0	0	0	0	7	56	0	0	136	1
428	Water Department	45-Day Operating Reserve	0	0	0	0	0	0	0	0	0	0	3	24	3	36	3	24	3	51	135	1
429	Water Department	Unallocated Reserve	0	0	0	0	0	0	0	0	0	0	3	24	3	36	3	24	3	51	135	1
430	Development Services Enterprise	Administration (Entitlements)	3	9	3	39	0	0	0	0	0	0	3	24	3	36	3	24	0	0	132	1
431	Envir Services - Environmental Protection	Lead Safe Neighborhoods	3	9	3	39	3	24	0	0	0	0	0	0	3	36	3	24	0	0	132	1
432	Envir Services - Environmental Protection	Tank Engr & Enviro Mgt	3	9	3	39	0	0	0	0	0	0	0	0	5	60	3	24	0	0	132	1
433	Office Of Ethics & Integrity	Human Relations Commission	3	9	3	39	0	0	0	0	0	0	3	24	3	36	3	24	0	0	132	1
434	Water Department	Environmental & Permit Compliance (EPC)	3	9	3	39	0	0	0	0	0	0	0	0	5	60	3	24	0	0	132	1
435	San Diego Fire-Rescue - Fire & Lifeguard Fac.	Lease Payments	0	0	5	65	7	56	0	0	0	0	0	0	0	0	0	0	0	0	121	

**ATTACHMENT C**

**CITY OF SAN DIEGO  
CITYWIDE RISK ASSESSMENT FY2008**

See Footnotes for explanation of columns-->

CITY OF SAN DIEGO		See Footnotes for explanation of columns-->																				
CITYWIDE RISK ASSESSMENT FY2008		[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]	[15]	[16]	[17]	[18]	[19]	[20]	
		Wt	Wt	Wt	Wt	Wt	Wt	Wt	Wt	Wt	Wt	Wt	Wt	Wt	Wt	Wt	Wt	Wt	Wt	Wt	Wt	
		FTEs	Exp	Exp	Rev	Rev	O Tr	O Tr	Liq	Liq	Cmplx	Cmplx	Regs	Regs	Pub	Pub	IC	IC	Risk	Rank	Rank	
Ln #	DEPARTMENT TITLE	ACTIVITY GROUP	FTEs	3	Exp	13	Rev	8	O Tr	13	Liq	18	Cmplx	8	Regs	12	Pub	8	IC	17	Score	10ths
436	Police Department	Internal Affairs	5	15	5	65	0	0	0	0	0	0	0	0	0	0	5	40	0	0	120	1
437	Citywide Program Expenditures	Memberships	0	0	3	39	0	0	0	0	0	0	5	40	3	36	0	0	0	0	115	1
438	City Agency	San Diego Open Space Park Facilities District 1	0	0	0	0	0	0	3	39	0	0	3	24	0	0	0	0	3	51	114	1
439	Citywide Program Expenditures	Citywide Program Expenditures	0	0	5	65	0	0	0	0	0	0	3	24	0	0	3	24	0	0	113	1
440	Office Of Ethics & Integrity	Citizen's Review Board	3	9	3	39	0	0	0	0	0	0	0	0	3	36	3	24	0	0	108	1
441	Community & Legislative Services	Boards & Commissions/Outreach	3	9	3	39	0	0	0	0	0	0	0	0	0	0	7	56	0	0	104	1
442	Community & Legislative Services	Council Liaison	3	9	3	39	0	0	0	0	0	0	0	0	0	0	7	56	0	0	104	1
443	Envir Services - Resource Management	Customer Services	5	15	5	65	0	0	0	0	0	0	0	0	0	0	3	24	0	0	104	1
444	Ethics Commission	Ethics Commission	5	15	5	65	0	0	0	0	0	0	0	0	0	0	3	24	0	0	104	1
445	General Services - Street Div. - General Fund	Management	5	15	5	65	3	24	0	0	0	0	0	0	0	0	0	0	0	0	104	1
446	Police Department	Criminal Intelligence	5	15	5	65	0	0	0	0	0	0	0	0	0	0	3	24	0	0	104	1
447	Police Department	Neighborhood Policing	5	15	5	65	0	0	0	0	0	0	0	0	0	0	3	24	0	0	104	1
448	Citywide Program Expenditures	Public Liab Claims Fund Trans	0	0	7	91	0	0	0	0	0	0	0	0	0	0	0	0	0	0	91	1
449	Police Department	Media Services	3	9	3	39	0	0	0	0	0	0	0	0	0	0	5	40	0	0	88	1
450	Water Department	Public Information & Community Outreach	3	9	3	39	0	0	0	0	0	0	0	0	0	0	5	40	0	0	88	1
451	City Retirement System	Member Services	5	15	5	65	0	0	0	0	0	0	0	0	0	0	0	0	0	0	80	1
452	Envir Services - Resource Management	Information Systems	5	15	5	65	0	0	0	0	0	0	0	0	0	0	0	0	0	0	80	1
453	Park & Rec - Open Space Division	Open Space Division	0	0	3	39	5	40	0	0	0	0	0	0	0	0	0	0	0	0	79	1
454	City Retirement System	Information Systems	3	9	5	65	0	0	0	0	0	0	0	0	0	0	0	0	0	0	74	1
455	Public Works	Public Works	3	9	5	65	0	0	0	0	0	0	0	0	0	0	0	0	0	0	74	1
456	Water Department	Wtr Resources Policy & Legis Analyst	3	9	3	39	0	0	0	0	0	0	3	24	0	0	0	0	0	0	72	1
457	San Diego Fire-Rescue	Fire Safety Sales Tax Transfer	0	0	5	65	0	0	0	0	0	0	0	0	0	0	0	0	0	0	65	1
458	City Agency	San Diego Industrial Development Authority	0	0	3	39	0	0	0	0	0	0	3	24	0	0	0	0	0	0	63	1

**Note:** The scores for the nine risk factors that are bolded above were changed (primarily increased) by Internal Audit based on Internal Audit's past experience and professional judgment.

**Footnotes:**

- [1] FTE - Risk score associated with the number of budgeted full time employees (FTE). See Exhibit A - Management Questionnaire, question number 3.
- [2] Wt FTE - A weight (wt) of 3 was multiplied by the FTE risk score. See Exhibit B - Calculation of Weights Used for Risk Factors, line number 1.
- [3] Exp - Risk score associated with the amount of budgeted expenditures (Exp). See Exhibit A - Management Questionnaire, question number 4.
- [4] Wt Exp - A weight (wt) of 13 was multiplied by the Exp risk score. See Exhibit B - Calculation of Weights Used for Risk Factors, line number 2.
- [5] Rev - Risk score associated with the amount of budgeted revenue (Rev). See Exhibit A - Management Questionnaire, question number 5.
- [6] Wt Rev - A weight (wt) of 8 was multiplied by the Rev risk score. See Exhibit B - Calculation of Weights Used for Risk Factors, line number 3.
- [7] O Tr - Risk score associated with responsibilities for other citywide transactions (O Tr). See Exhibit A - Management Questionnaire, question number 6.
- [8] Wt O Tr - A weight (wt) of 13 was multiplied by the O Tr risk score. See Exhibit B - Calculation of Weights Used for Risk Factors, line number 4.
- [9] Liq - Risk score associated with the liquidity (Liq) of assets - cash nature of transactions. See Exhibit A - Management Questionnaire, question number 7.
- [10] Wt Liq - A weight (wt) of 18 was multiplied by the Liq risk score. See Exhibit B - Calculation of Weights Used for Risk Factors, line number 5.
- [11] Cmplx - Risk score associated with the complexity (Cmplx) of transactions. See Exhibit A - Management Questionnaire, question number 8.
- [12] Wt Cmplx - A weight (wt) of 8 was multiplied by the Cmplx risk score. See Exhibit B - Calculation of Weights Used for Risk Factors, line number 6.
- [13] Regs - Risk score associated with compliance with laws and regulations (Regs). See Exhibit A - Management Questionnaire, question number 9.
- [14] Wt Regs - A weight (wt) of 12 was multiplied by the Regs risk score. See Exhibit B - Calculation of Weights Used for Risk Factors, line number 7.
- [15] Pub - Risk score associated with public (Pub) exposure and interest. See Exhibit A - Management Questionnaire, question number 10.
- [16] Wt Pub - A weight (wt) of 8 was multiplied by the Pub risk score. See Exhibit B - Calculation of Weights Used for Risk Factors, line number 8.
- [17] IC - Risk score associated with the quality of internal controls (IC). See Exhibit A - Management Questionnaire, question number 11.
- [18] Wt Exp - A weight (wt) of 17 was multiplied by the IC risk score. See Exhibit B - Calculation of Weights Used for Risk Factors, line number 9.
- [19] Risk Score - This is the total risk score calculated by adding together all of the nine weighted risk scores.
- [20] Rank 10ths - The activity groups were divided into tenths. Rank 10, 9, 8 (High Risk) 7, 6, 5, 4 (Medium Risk) 3, 2, 1 (Low Risk).